HON'BLE SRI JUSTICE BILAL NAZKI
AND
HON'BLE SRI JUSTICE NOOTY RAMAMOHANA RAO

W.P. 20520 OF 2004

Date: 19-04-2007.

Between :

Surabhi Marketing,
7-1-22/3, Afzia Towers,
Ground Floor, Begumpet, Hyderabad –16
Rep. By its Partner Mr. S. Gangadhara Rao

…..Petitioner

And

The Commissioner of Commercial Taxes,
Andhra Pradesh,
Hyderabad

…..Respondent

THE HON'BLE SRI JUSTICE BILAL NAZKI
AND
THE HON'BLE SRI JUSTICE NOOTY RAMAMOHANA RAO

W.P. 20520 OF 2004

ORA.L ORDER

(Per the Hon'ble Sri Justice Bilal Nazki)

The grievance of the petitioner is that the Commissioner, who issued the circular, impugned in this writ petition, had no power to issue the Circular and secondly the Commissioner could not direct the authority below to decide the matter in accordance with the directions given by him, as the authority is created under the A.P. General Sales Tax Act and is a quasi judicial authority and they are supposed to decide the matter on appreciation of facts and law in each case. The subject matter, which is impugned in this writ petition, was the subject matter of Writ Petition No. 22318 of 2004 and Batch. The circular has been quashed by this court by an order dated 12.02.2007.

Therefore, this writ petition is accordingly allowed directing the assessing authorities not to take into account the impugned circular and whenever matters come before them, to decide them in accordance with law independently. The respondents are given liberty to issue fresh notice, if they so feel, to the assessee in accordance with law, subject to the condition that the assessing authorities shall not take any objection as far as limitation is concerned for the period for which the stay granted by this court remained operative.

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Bilal Nazki, J.

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Nooty Ramamoahana Rao, J.

April 19, 2007
MAS.